

2017R00662

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Criminal No. 20- 687-01
 :
 : 26 U.S.C. § 7202
 v. : 26 U.S.C. § 7206(1)
 : 18 U.S.C. § 2
 :
 PETER JAMGOCHIAN : I N F O R M A T I O N

The defendant having waived in open court prosecution by Indictment,
the United States Attorney for the District of New Jersey charges:

COUNTS ONE AND TWO
(Subscribing to False Tax Returns)

1. At all times relevant to this Information, defendant PETER JAMGOCHIAN was a resident of Paramus, New Jersey. JAMGOCHIAN was the co-owner and operator of a commercial cleaning company located in Hackensack, New Jersey (hereinafter "Company 1"). Under the Internal Revenue Code, Company 1 was operated as an S-Corporation and, as such, was required to report its gross receipts and income on an Internal Revenue Service ("IRS") Form 1120-S, U.S. Income Tax Return for an S Corporation.

2. Company 1 remained responsible for paying employment taxes on employee pay, including withholding federal income taxes and paying and reporting Social Security and Medicare Taxes (collectively, the "Employment Taxes").

3. JAMGOCHIAN was responsible for the preparation of Company 1's tax returns and for managing employee payroll, withholding Employment Taxes, and paying them over to the IRS. In that capacity, JAMGOCHIAN retained the services of an accountant and supplied the accountant with all information and documents that the accountant used to prepare Company 1's tax returns.

4. Company 1 generated a substantial amount of gross receipts, largely in the form of check payments from Company 1's customers (hereafter, "Customer Checks").

5. During calendar year 2013, JAMGOCHIAN cashed Customer Checks at a commercial check casher totaling approximately \$926,346. During calendar year 2014, JAMGOCHIAN cashed Customer Checks at a commercial check casher totaling approximately \$1,181,670.

6. JAMGOCHIAN used the cash from the cashed Customer Checks to pay off-the-book cash wages to Company 1's employees and to pay himself.

7. JAMGOCHIAN did not inform Company 1's accountant about the cashing of the Customer Checks. The Customer Checks should have been reported as "Gross receipts or sales" on Line 1 of Company 1's Form 1120-S.

8. On or about the dates indicated below, JAMGOCHIAN signed and caused to be filed with the IRS a Form 1120-S for each of tax year 2013 and tax year 2014, on behalf of Company 1. For each year listed, these returns listed false, misleading, and incorrect information, because they declared gross receipts that did not reflect the cash received from the cashed Customer

Checks. In each year, JAMGOCHIAN was responsible for hiding gross receipts in Line 1 as follows:

Tax Year	Gross Receipts Originally Reported	Additional Gross Receipts Not Reported
2013	\$954,553	\$926,346
2014	\$891,680	\$1,181,670

9. As the individual responsible for supplying information to Company 1's accountant, JAMGOCHIAN understood that IRS Quarterly Forms 941 were filed with the IRS on behalf of Company 1 that substantially underreported Company 1's payroll. Through this conduct, JAMGOCHIAN caused Company 1 to substantially underreport and underpay Employment Taxes to the IRS as follows:

Tax Year	Unreported Cash Wages	Social Security and Medicare Taxes Avoided
2013	\$670,141.00	\$102,531.58
2014	\$956,895.00	\$146,404.94

10. By keeping a portion of the cashed Customer Checks for himself, JAMGOCHIAN earned income that should have been reported on his personal income taxes. On or about the dates indicated below, JAMGOCHIAN caused to be filed with the IRS a Form 1040 for each of tax year 2013 and tax year 2014, on behalf of himself and his wife. For each year listed, these returns declared taxable income, but did not report additional taxable income that he received from the cashed Customer Checks. In each year, with this additional

unreported income from Company 1, JAMGOCHIAN was responsible for the following additional tax amounts due and owing to the United States:

Tax Year	Taxable Income Originally Reported	Additional Income Not Reported	Income Taxes Avoided
2013	\$106,297.00	\$128,102.50	\$44,639.00
2014	\$118,988.00	\$112,387.50	\$34,958.00

11. On or about the dates set forth in the table below, in Bergen County, in the District of New Jersey, and elsewhere, defendant

PETER JAMGOCHIAN

did knowingly and willfully make and subscribe to a U.S. Income Tax Return for an S-Corporation Form 1120-S for the tax year set forth in the table below, which contained and was verified by a written declaration that it was made under the penalties of perjury, and which he did not believe to be true and correct as to every material matter, as described in paragraph 8.

Count	Approximate Date Filed	Tax Year
1	March 28, 2014	2013
2	April 6, 2015	2014

In violation of Title 26, United States Code, Section 7206(1), and Title 18, United States Code, Section 2.

COUNTS THREE AND FOUR
(Failure to Account for and Pay Over Employment Taxes)

1. The allegations set forth in paragraphs 1 through 10 of Counts One and Two of this Information are re-alleged and incorporated as if fully set forth herein.


2. On or about the dates set forth in the table below, in Bergen County, in the District of New Jersey, and elsewhere, the defendant

PETER JAMGOCHIAN,

being a person required to collect, account for, and pay over any tax imposed, that is, Social Security and Medicare taxes as described in paragraph 9 of Counts One and Two of this Information, did knowingly and willfully fail to collect, truthfully account for, and pay over such taxes.

Count	Date
3	2013
4	2014

In violation of Title 26, United States Code, Section 7202, and Title 18, United States Code, Section 2.


CRAIG CARPENITO
UNITED STATES ATTORNEY

CASE NUMBER: 20-

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UNITED STATES OF AMERICA

v.

PETER JAMGOCHIAN

INFORMATION FOR

**26 U.S.C. § 7206(1)
26 U.S.C. § 7202
18 U.S.C. § 2**

CRAIG CARPENITO

UNITED STATES ATTORNEY, NEWARK, NEW JERSEY

**DAVID E. MALAGOLD
ASSISTANT U.S. ATTORNEY
NEWARK, NEW JERSEY
973-645-6103**